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DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I declare that:

My residence, post office address and citizenship are as stated below next to my name, that I believe I am the original, first and sole inventor of the subject matter which is claimed and for which a patent is sought on the invention or design entitled **SYSTEM AND METHOD FOR SINGLE-ACTION RETURNS OF REMOTELY PURCHASED MERCHANDISE**, the specification of which (check one):

 X is attached hereto; or
 was filed on as Application
Serial No. and was amended on
(if applicable);

that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above; and that I acknowledge the duty to disclose to the U.S. Patent and Trademark Office all information known to me to be material to patentability as defined in 37 C.F.R. § 1.56.

I hereby claim foreign priority benefits under 35 U.S.C. § 119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application(s) for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

<u>Number</u>	<u>Country</u>	<u>Date Filed</u>	<u>Priority Claimed (Yes) (No)</u>
None.			

I hereby claim the benefit under 35 U.S.C. § 120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application(s) in the manner provided by the first paragraph of 35 U.S.C. § 112, I acknowledge the duty to disclose to the U.S. Patent and Trademark Office all information known to me to be material to patentability as defined in 37 C.F.R. § 1.56 which became available between the filing date of the prior application(s) and the national or PCT international filing date of this application:

<u>Application</u> <u>Serial Number</u>	<u>Date Filed</u>	<u>Status</u>
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None.

I hereby claim the benefit under Title 35, United States Code, § 119(e) of United States provisional application number 60/191,811 filed March 24, 2000.

I hereby appoint attorneys:

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all of the firm of Baker Botts L.L.P., my attorneys and/or agents with full power of substitution and revocation, to prosecute this application and to transact all business in the United States Patent and Trademark Office connected therewith, and to file and prosecute any international patent applications filed thereon before any international authorities.

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I declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

Full name of the sole inventor

Philip S. Siegel

Inventor's signature

Philip Siegel

Date

3/23/01

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